



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
25 SIGOURNEY STREET, HARTFORD CT 06106

IFTA-100-MN

Use this form to report operations for the  
quarter ending        
Month Day Year

This report must be filed by the  
last day of the month following  
the end of the quarter.

Licensee IFTA Identification Number <b>CT</b>		
Name		
Street address		
City	State	Zip Code

- ☐ Address change  
☐ No operation in  
any jurisdiction  
☐ Cancel license  
☐ Amended report

## IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).  
**Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: <b>COMMISSIONER OF REVENUE SERVICES.</b> See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
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Enter the *Total* from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in Lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel .....	1		
2 Motor fuel gasoline .....	2		
3 Ethanol .....	3		
4 Propane (LPG) .....	4		
5 All other fuel types not listed in lines 1 thru 4 ( <i>from worksheet on back of IFTA-101-I-MN</i> ) .	5		
6 Subtotal of amount due or (credit) ( <i>add lines 1 through 5</i> ) .....	6		
7 Penalty ( <i>see instructions</i> ) .....	7		
8 Total balance due or (credit) ( <i>add lines 6 and 7</i> ) .....	8		
9 Credits to be applied .....	9		
10 Balance due/(credit) ( <i>subtract line 9 from line 8</i> ) .....	10		
11 Refund amount requested .....	11		

I certify that this business is duly licensed and that this report, including any schedules,  
is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

Please make a copy of this report for your records.

For Office Use Only		
Sig <input type="checkbox"/> Corr <input type="checkbox"/> Name/ID <input type="checkbox"/>		
CT		
Date Received		

## General Information

**Who Must File** - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

## Instructions

Enter the ending date of the quarter covered by this report.

fold  
here Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

**Address Change** - Mark *X* in this box if this address is your new or corrected address.

**No Operation** - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

**Cancel License** - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on the license. Destroy any used decals.

**Amended Report** - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

### Line Instructions

fold  
here Enter any credit amounts in brackets.

**Line 1** - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

**Line 2** - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

**Line 3** - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

**Line 4** - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

**Line 5** - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN, for all other fuel types.

**Line 6** - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

**Line 7** - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

**Line 8** - Add lines 6 and 7. Enter a credit amount in brackets.

**Line 9** - Enter the amount of prior credits you are claiming. Any credit not claimed will be carried over to the next filing period.

**Line 10** - Subtract line 9 from line 8. Enter a credit amount in brackets.

If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1. If the amount on line 10 is a credit, enter the credit amount in brackets.

**Line 11** - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

**For additional forms or information**, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN*.

Make sure this address shows through envelope window.



STATE OF CONNECTICUT  
PO BOX 22075  
ALBANY NY 12201-2075



## MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF REVENUE SERVICES**.
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.

**Code**      **Fuel Type**

Tax on: ☐ D      (Diesel)

☐ G      (Motor fuel gasoline)

☐ E      (Ethanol)

☐ P      (Propane)

☐ \_\_\_\_\_

Attach this schedule to Form IFTA-100-MN,  
*IFTA Quarterly Fuel Use Tax Report.*

**IFTA-101-MN**

Use this form to report operations for the  
quarter ending     
Month Day Year

Licensee IFTA Identification number <b>CT</b>	Name
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<b>(A) Total IFTA Miles</b>	+	<b>(B) Total Non-IFTA Miles</b>	=	<b>(C) Total Miles</b>	÷	<b>(D) Total Gallons</b> (all IFTA and Non-IFTA jurisdictions)	=	<b>(E) Average Fleet MPG</b> (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	÷	(D) _____	=	(E) _____. ____

[illegible]

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN. For all other fuel types transfer the total amount of Column Q from each schedule to column S of the worksheet on the back of Form IFTA-101-I-MN, *Instructions for Form IFTA-101-MN*.

[illegible]

# Instructions for Form IFTA-101-MN

## IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to Form IFTA-105.1, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

**(A) Total IFTA Miles** - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

**(B) Total NON-IFTA Miles** - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

**(C) Total Miles** - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

**(D) Total Gallons** - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

**(E) Average Fleet MPG** - Divide item (C) by item (D). **Round to two (2) decimal places (e.g., 4.567 = 4.57).**

**Column F** - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two (2) consecutive lines if the traveled jurisdiction administers a surcharge<sup>1</sup> in addition to their regular fuel tax. Enter the jurisdiction's name and the two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column G** - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column H** - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

**Column I** - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

**Column J** - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

**Column K** - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge<sup>1</sup> taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column K. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

**Column L** - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter '0' in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

**Column M** - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the **taxable** gallons.
- If column L is greater than column K, enter the **credit** gallons. Use brackets to indicate credit gallons.

**Column N** - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge<sup>1</sup> is applicable, enter the appropriate surcharge rate from Form IFTA 105 or IFTA-105.1 for the quarter you are preparing.

**Column O** - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge<sup>1</sup> is applicable, multiply the amount in column K by the surcharge rate for that jurisdiction in column N.

**Column P** - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the report until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.

**Column Q** - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

**Subtotals** - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotal* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotal* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotal from back* line.

**Total** - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Total* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from the back*, and transfer the *Total* from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

<sup>1</sup> Jurisdictions with surcharge: Indiana, Kentucky, Michigan, Ohio, and Virginia.

**(All Other) Fuel Types Worksheet**  
Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
<b>TOTAL AMOUNT ➡</b>		
Transfer this amount to line 5 of Form IFTA-100-MN		

## CONNECTICUT TAX ASSISTANCE

### FOR TAX INFORMATION

- Visit the DRS Web site at:  
[www.drs.state.ct.us](http://www.drs.state.ct.us)
  - Call **CONN-TAX**:  
1-800-382-9463 (toll-free from within Connecticut) or  
860-297-5962 (from anywhere)
- TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.
- Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.
- Write to:  
Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

### FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**  
Preview and download forms and publications from the DRS Web site at: [www.drs.state.ct.us](http://www.drs.state.ct.us)
- **DRS TaxFax**  
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**  
From a touch-tone phone call:  
1-800-382-9463 (toll-free from within Connecticut) and select Option 2, or  
860-297-4753 (from anywhere).

### WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

#### BRIDGEPORT

10 Middle Street  
203-579-6251

#### HAMDEN

3074 Whitney Avenue, Bldg. #2  
203-287-8243

#### HARTFORD

25 Sigourney Street  
860-297-5962

#### NORWICH

2 Cliff Street  
860-889-2669

#### WATERBURY

Rowland State Government Center  
55 West Main Street, Suite 100  
203-805-6789

### STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at [www.state.ct.us](http://www.state.ct.us)

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.  
To order federal tax forms, call 1-800-829-3676.

### DEPARTMENT OF REVENUE SERVICES MISSION

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient and courteous customer services; and perform in a manner which instills public confidence in the integrity and fairness of the state's tax programs.

# Use for 3rd Quarter 2004 only.

# IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the period July 1 - September 30, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.3640 - 0.7331

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		035	.17	.0612		035	.16	.0577		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Alberta	AB		037	.2498	.09		037	.2498	.09		037	N/A	N/A		037	.1804	.065		036	N/A	N/A
Arizona	AZ		046	.26 <sup>1</sup>	.0937 <sup>1</sup>		037	N/A	N/A		037	N/A	N/A		046	N/A	N/A		039	N/A	N/A
Arkansas	AR		037	.225	.081		037	.215	.0775		037	.215	.0775		037	.165	.0595		037	.05	.018
British Columbia	BC		036	.4163 <sup>2</sup>	.15 <sup>2</sup>		036	.4023	.145		034	N/A	N/A		036	.0749	.027		035	N/A	N/A
California	CA		035	.278	.1001		035	N/A	N/A		035	.09	.0325		035	.06	.0217		035	.07 <sup>3</sup>	.0252 <sup>3</sup>
Colorado	CO		037	.205	.0739		037	.22	.0793		036	.22	.0793		037	.205	.0739		037	.205	.0739
Connecticut	CT		036	.26	.0937		035	.25	.0902		035	.32	.1153		035	N/A	N/A		035	N/A	N/A
Delaware	DE		033	.22	.0793		033	.23	.0829		033	.23	.0829		033	.22	.0793		033	.22	.0793
Florida	FL		037	.2907	.1048		037	.1937	.0698		037	N/A	N/A		036	N/A	N/A		035	N/A	N/A
Georgia	GA		035	.1171	.0421		035	.125	.045		035	.112	.0404		035	.11	.0397		035	.112	.0404
Idaho	ID		037	.25	.0902		035	N/A <sup>4</sup>	N/A <sup>4</sup>		035	N/A	N/A		037	.181	.0652		037	.197	.0709
Illinois	IL		037	.296	.1067		037	.269	.097		037	.269	.097		037	.256	.0922		037	.289	.1042
Indiana	IN		073	.16	.0577		073	.18	.0649		073	.16	.0577		073	.16	.0577		073	.16	.0577
Indiana*	IN		074	.11	.0397		074	.11	.0397		074	.11	.0397		074	.11	.0397		074	.11	.0397
Iowa	IA		037	.225	.081		037	.205	.0739		037	.19	.0685		037	.20	.072		036	.16	.0577
Kansas	KS		037	.26	.0937		037	.24	.0865		037	.26	.0937		037	.23	.0829		037	.23	.0829
Kentucky	KY		065	.13	.0468		065	.16	.0577		065	.16	.0577		065	.16	.0577		065	.13	.0468
Kentucky*	KY		066	.057	.0206		066	.024	.0086		066	.024	.0086		066	.024	.0086		066	.057	.0206
Louisiana	LA		037	.20	.072		037	.20	.072		037	.20	.072		037	.16	.0577		037	.16	.0577
Maine	ME		032	.263	.0948		031	N/A	N/A		032	.178	.0641		032	.183	.0659		032	.218 <sup>5</sup>	.0786 <sup>5</sup>
Manitoba	MB		038	.3191	.115		037	.3191	.115		037	.2498	.09		037	.0833	.03		035	N/A	N/A
Maryland	MD		035	.2425	.0874		035	.235	.0847		035	.235	.0847		035	.235	.0847		035	.235	.0847
Massachusetts	MA		035	.21	.0757		035	.21	.0757		035	.21	.0757		035	.176	.0634		035	.176	.0634
Michigan	MI		059	.239	.0861		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
Minnesota	MN		037	.20	.072		037	.20	.072		037	.20	.072		037	.15	.054		037	.20	.072
Mississippi	MS		037	.18	.0649		037	.18	.0649		037	.18	.0649		037	.17	.0612		037	.18 <sup>6</sup>	.0649 <sup>6</sup>
Missouri	MO		037	.17	.0612		036	.17	.0612		035	.17	.0612		037	.17 <sup>7</sup>	.0612 <sup>7</sup>		037	.17 <sup>7</sup>	.0612 <sup>7</sup>
Montana	MT		037	.2775	.10		037	.27	.0973		037	.27	.0973		035	.0518	.0187		036	.07	.0252
Nebraska	NE		037	.248	.0893		037	.248	.0893		037	N/A	N/A		037	.248	.0893		037	.248	.0893
Nevada	NV		037	.27	.0973		035	N/A	N/A		035	N/A	N/A		037	.22	.0793		037	.21	.0757
New Brunswick	NB		035	.469	.169		035	.4023	.145		035	N/A	N/A		035	.1859	.067		035	.469	.169
New Foundland	NL		035	.4578	.165		035	.4578	.165		035	N/A	N/A		035	.1943	.07		035	N/A	N/A

<sup>1</sup> Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

<sup>2</sup> The exemption for PuriNOx expired 7/31/04.

<sup>3</sup> CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

<sup>4</sup> ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licensees and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. To obtain a refund form (Form 75) or assistance, contact taxrep@tax.state.id.us.

<sup>5</sup> CNG rate is per 100 standard cubic feet.

\* Surcharge

\*\* Period rate change is effective

# Use for 3rd Quarter 2004 only.

IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3640 - 0.7331

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
New Hampshire	NH		031	.18	.0649		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
New Jersey	NJ		033	.175	.063		033	.145	.0522		033	.145	.0522		033	.0925	.0333		033	.0925	.0333
New Mexico	NM		037	.21	.0757		035	N/A	N/A		035	N/A	N/A		037	N/A	N/A		036	N/A	N/A
New York	NY		035	.3195	.1151		035	.34	.1225		035	.34	.1225		035	.194	.07		035	.34	.1225
No. Carolina	NC		037	.246	.0887		037	.246	.0887		037	.246	.0887		037	.246	.0887		037	.246	.0887
No. Dakota	ND		037	.21	.0757		037	.21	.0757		037	N/A	N/A		037	.21	.0757		037	.21	.0757
Nova Scotia	NS		035	.4273	.154		036	.4301	.155		035	N/A	N/A		035	.1943	.07		035	N/A	N/A
Ohio	OH		073	.26	.0937		073	.26	.0937		073	.26	.0937		073	.26	.0937		051	N/A	N/A
Ohio*	OH		074	.02	.0072		074	.02	.0072		074	.02	.0072		074	.02	.0072		N/A	N/A	N/A
Oklahoma	OK		037	.13	.0468		037	.16	.0577		037	N/A	N/A		037	.16	.0577		037	.16	.0577
Ontario	ON		031	.3968	.143		031	.4079	.147		031	N/A <sup>8</sup>	N/A <sup>8</sup>		031	.1194	.043		031	N/A	N/A
Oregon	OR		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Pennsylvania	PA		042	.312 <sup>9</sup>	.1124 <sup>9</sup>		042	.262	.0944		042	.175	.063		042	.192	.0692		042	.067 <sup>9</sup>	.0241 <sup>9</sup>
Prince Edward Is	PE		036	.4578	.165		036	.4718	.17		035	N/A	N/A		036	.4718	.17		035	N/A	N/A
Quebec	QC		037	.4496	.162		035	.4218	.152		035	.4496	.162		035	N/A	N/A		035	N/A	N/A
Rhode Island	RI		033	.30	.1082		033	.30	.1082		033	.30	.1082		033	.30	.1082		033	N/A	N/A
Saskatchewan	SK		037	.4163	.15		037	.4163	.15		037	.4163	.15		037	.2498	.09		035	N/A	N/A
So. Carolina	SC		035	.16	.0577		035	.16	.0577		035	.16	.0577		035	.16	.0577		035	.16	.0577
So. Dakota	SD		037	.22	.0793		035	N/A	N/A		035	N/A	N/A		037	.20	.072		037	.10	.036
Tennessee	TN		037	.17	.0612		037	.20	.072		035	N/A	N/A		037	.14	.0505		035	.13 <sup>10</sup>	.0468 <sup>10</sup>
Texas	TX		037	.20 <sup>11</sup>	.072 <sup>11</sup>		037	.20	.072		037	.20	.072		037	.15	.054		037	.15	.054
Utah	UT		037	.245	.0883		037	.245	.0883		037	.245	.0883		037	N/A <sup>12</sup>	N/A <sup>12</sup>		037	N/A <sup>12</sup>	N/A <sup>12</sup>
Vermont	VT		045	.26	.0937		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
Virginia	VA		069	.16	.0577		069	.16	.0577		069	.16	.0577		069	.16	.0577		069	.16	.0577
Virginia*	VA		070	.035	.0125		070	.035	.0125		070	.035	.0125		070	.035	.0125		070	.035	.0125
Washington	WA		037	.28	.1009		037	.28	.1009		037	.28	.1009		035	N/A	N/A		035	N/A	N/A
West Virginia	WV		035	.2535	.0914		035	.2535	.0914		035	.2535	.0914		035	.2535	.0914		035	.2535	.0914
Wisconsin	WI		037	.321	.1157		037	.321	.1157		037	.321	.1157		037	.213	.0768		037	.233	.084
Wyoming	WY		037	.14	.0505		037	.14	.0505		037	N/A	N/A		035	N/A	N/A		035	N/A	N/A

<sup>6</sup> Natural gas - LNG and CNG 100 cubic feet.

<sup>7</sup> Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

<sup>8</sup> Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive

<sup>9</sup> To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

<sup>10</sup> CNG is 5.66 lbs. per gallon.

<sup>11</sup> Effective 9/1/03, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

<sup>12</sup> Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596=\$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

\* Surcharge

\*\* Period rate change is effective



Use for 3rd Quarter 2004 only.

# IFTA Final Fuel Use Tax Rate and Rate Code Table 2

IFTA-105.1

Note: Only use this rate schedule for the period July 1 - September 30, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l)

U.S./Canada exchange rate - 1.3640 - 0.7331

		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.16	.0577		023	N/A	N/A		023	N/A	N/A
Alberta	AB		023	.2498	.09		023	.0375	.0135		023	.2498	.09		023	.2372	.0855		023	N/A	N/A		023	.2498	.09
Arizona	AZ		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Arkansas	AR		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.215	.0775		023	N/A	N/A		023	.215	.0775
British Columbia	BC		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
California	CA		023	.278	.1001		023	.09	.0325		023	.09	.0325		023	N/A	N/A		023	.06	.0217		023	.09	.0325
Colorado	CO		023	.22	.0793		023	.22	.0793		023	.22	.0793		023	.22	.0793		023	.205	.0739		023	.22	.0793
Connecticut	CT		023	.32	.1153		023	.32	.1153		023	.32	.1153		023	.25	.0902		023	N/A	N/A		023	.32	.1153
Delaware	DE		023	.22	.0793		023	.22	.0793		023	.22	.0793		023	.23	.0829		023	.22	.0793		023	.23	.0829
Florida	FL		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.1937	.0698		023	N/A	N/A		023	N/A	N/A
Georgia	GA		023	.112	.0404		023	.112	.0404		023	.112	.0404		023	.125	.045		023	.112	.0404		023	.112	.0404
Idaho	ID		023	.25	.0902		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Illinois	IL		023	.269	.097		023	.269	.097		023	.269	.097		023	.269	.097		023	.289	.1042		023	.269	.097
Indiana	IN		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		045	.18	.0649		045	.16	.0577		045	.16	.0577
Indiana*	IN		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		046	.11	.0397		046	.11	.0397		046	.11	.0397
Iowa	IA		023	.20	.072		023	.19	.0685		023	.20	.072		023	.19	.0685		023	.20	.072		023	.20	.072
Kansas	KS		023	.26	.0937		023	.24	.0865		023	.24	.0865		023	.24	.0865		023	.23	.0829		023	.26	.0937
Kentucky	KY		045	.13	.0468		045	.16	.0577		045	.16	.0577		045	.16	.0577		045	.13	.0468		045	.16	.0577
Kentucky*	KY		046	.057	.0206		046	.024	.0086		046	.024	.0086		046	.024	.0086		046	.057	.0206		046	.024	.0086
Louisiana	LA		023	.20	.072		023	.20	.072		023	.20	.072		023	.20	.072		023	.16	.0577		023	.20	.072
Maine	ME		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		024	.218	.0786		024	.143	.0516
Manitoba	MB		023	N/A	N/A		023	.2498	.09		023	.3191	.115		023	.2498	.09		023	N/A	N/A		023	.3191	.115
Maryland	MD		023	.2425	.0874		023	.235	.0847		023	.235	.0847		023	.235	.0847		023	.235	.0847		023	.235	.0847
Massachusetts	MA		023	.21	.0757		023	.21	.0757		023	.21	.0757		023	.21	.0757		023	.176	.0634		023	.21	.0757
Michigan	MI		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Minnesota	MN		023	.20	.072		023	.142	.0512		023	.20	.072		023	.20	.072		023	.12	.0432		023	.20	.072
Mississippi	MS		023	.18	.0649		023	.18	.0649		023	.18	.0649		023	.18	.0649		023	.18	.0649		023	.18	.0649
Missouri	MO		023	.17	.0612		023	.17	.0612		023	.17	.0612		023	.17	.0612		023	.17	.0612		023	.17	.0612
Montana	MT		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.27	.0973		023	N/A	N/A		023	N/A	N/A
Nebraska	NE		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.248	.0893		023	N/A	N/A		023	N/A	N/A
Nevada	NV		023	.19	.0685		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.27	.0973		023	N/A	N/A
New Brunswick	NB		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.469	.169		023	N/A	N/A
Newfoundland	NL		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A

\* Surcharge

\*\* Period rate change is effective

# Use for 3rd Quarter 2004 only.

IFTA-105.1

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l)

U.S./Canada exchange rate - 1.3640 - 0.7331

		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
New Hampshire	NH		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
New Jersey	NJ		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.145	.0522		023	.0925	.0333		023	.145	.0522
New Mexico	NM		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
New York	NY		023	.34	.1225		023	.34	.1225		023	.34	.1225		023	.34	.1225		023	.34	.1225		023	.34	.1225
No. Carolina	NC		023	.246	.0887		023	.246	.0887		023	.246	.0887		023	.246	.0887		023	.246	.0887		023	.246	.0887
No. Dakota	ND		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.21	.0757		023	N/A	N/A		023	N/A	N/A
Nova Scotia	NS		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Ohio	OH		045	.26	.0937		045	.26	.0937		045	.26	.0937		045	.26	.0937		045	.26	.0937		045	.26	.0937
Ohio*	OH		046	.02	.0072		046	.02	.0072		046	.02	.0072		046	.02	.0072		046	.02	.0072		046	.02	.0072
Oklahoma	OK		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.16	.0577		023	.16	.0577		023	N/A	N/A
Ontario	ON		023	.4079	.147		023	.4079	.147		023	.4079	.147		023	.4079	.147		023	N/A	N/A		023	N/A	N/A
Oregon	OR		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Pennsylvania	PA		023	.312	.1124		023	.242	.0872		023	.15	.054		023	.262	.0944		023	.153	.0551		023	.13	.0468
Prince Edward Is	PE		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Quebec	QC		023	.4496	.162		023	.4496	.162		023	.4218	.152		023	.4218	.152		023	N/A	N/A		023	.4218	.152
Rhode Island	RI		023	.30	.1082		023	.30	.1082		023	.30	.1082		023	.30	.1082		023	.30	.1082		023	.30	.1082
Saskatchewan	SK		023	.4163	.15		023	.4163	.15		023	.4163	.15		023	.4163	.15		023	N/A	N/A		023	.4163	.15
So. Carolina	SC		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.16	.0577		023	.16	.0577		023	.16	.0577
So. Dakota	SD		023	N/A	N/A		023	.10	.036		023	.10	.036		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Tennessee	TN		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Texas	TX		023	.20	.072		023	.20	.072		023	.20	.072		023	.20	.072		023	.15	.054		023	.20	.072
Utah	UT		023	.245	.0883		023	.245	.0883		023	.245	.0883		023	.245	.0883		023	N/A	N/A		023	.245	.0883
Vermont	VT		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Virginia	VA		045	.16	.0577		045	.16	.0577		045	.16	.0577		045	.16	.0577		045	.16	.0577		045	.16	.0577
Virginia*	VA		046	.035	.0125		046	.035	.0125		046	.035	.0125		046	.035	.0125		046	.035	.0125		046	.035	.0125
Washington	WA		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.28	.1009		023	N/A	N/A		023	N/A	N/A
West Virginia	WV		023	.2535	.0914		023	.2535	.0914		023	.2535	.0914		023	.2535	.0914		023	.2535	.0914		023	.2535	.0914
Wisconsin	WI		023	.321	.1157		023	.321	.1157		023	.321	.1157		023	.321	.1157		023	.233	.084		023	.321	.1157
Wyoming	WY		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	.14	.0505		023	N/A	N/A		023	N/A	N/A

\* Surcharge

\*\* Period rate change is effective



State of Connecticut

**DEPARTMENT OF REVENUE SERVICES**

**RATE AND CODE TABLE Use for 2nd Quarter 2004 only**

	Jurisdictions		DIESEL			GASOLINE		
			Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
#11	AL	Alabama	0034	0.1700	N	0034	0.1600	N
	AB	Alberta	0036	0.2557	N	0036	0.2557	N
	AZ	Arizona	0045	0.2600	N	0036	0.0000	N
	AR	Arkansas	0036	0.2250	N	0036	0.2150	N
#8	BC	British Columbia	0035	0.4262	N	0035	0.4120	N
#1	CA	California	0034	0.2780	N	0034	0.0000	N
	CO	Colorado	0036	0.2050	N	0036	0.2200	N
	CT	Connecticut	0035	0.2600	N	0034	0.2500	N
	DE	Delaware	0032	0.2200	N	0032	0.2300	N
	FL	Florida	0036	0.2907	N	0036	0.1937	N
#9	GA	Georgia	0034	0.1150	N	0034	0.1250	N
	ID	Idaho	0036	0.2500	N	0034	0.0000	N
	IL	Illinois	0036	0.2960	N	0036	0.2690	N
	IN	Indiana	0071	0.1600	N	0071	0.1800	N
	IN	Indiana	0072	0.1100	Y	0072	0.1100	Y
	IA	Iowa	0036	0.2250	N	0036	0.2030	N
	KS	Kansas	0036	0.2600	N	0036	0.2400	N
	KY	Kentucky	0063	0.1200	N	0063	0.1500	N
	KY	Kentucky	0064	0.0520	Y	0064	0.0220	Y
	LA	Louisiana	0036	0.2000	N	0036	0.2000	N
	ME	Maine	0031	0.2570	N	0030	0.0000	N
	MB	Manitoba	0037	0.3268	N	0036	0.3268	N
#7	MD	Maryland	0034	0.2425	N	0034	0.2350	N
	MA	Massachusetts	0034	0.2100	N	0034	0.2100	N
	MI	Michigan	0058	0.2370	N	0035	0.0000	N
	MN	Minnesota	0036	0.2000	N	0036	0.2000	N
	MS	Mississippi	0036	0.1800	N	0036	0.1800	N
#2	MO	Missouri	0036	0.1700	N	0035	0.1700	N
#3	MT	Montana	0036	0.2775	N	0036	0.2700	N
	NE	Nebraska	0036	0.2480	N	0036	0.2480	N
	NV	Nevada	0036	0.2700	N	0034	0.0000	N
	NB	New Brunswick	0034	0.4802	N	0034	0.4120	N
	NH	New Hampshire	0030	0.1800	N	0030	0.0000	N
	NJ	New Jersey	0032	0.1750	N	0032	0.1450	N
	NM	New Mexico	0036	0.1800	N	0034	0.0000	N
	NY	New York	0034	0.3185	N	0034	0.3310	N
	NL	Newfoundland	0034	0.4688	N	0034	0.4688	N
	NC	North Carolina	0036	0.2430	N	0036	0.2430	N
	ND	North Dakota	0036	0.2100	N	0036	0.2100	N
	NS	Nova Scotia	0034	0.4375	N	0035	0.4404	N
	OH	Ohio	0071	0.2400	N	0071	0.2400	N
	OH	Ohio	0072	0.0300	Y	0072	0.0300	Y
	OK	Oklahoma	0036	0.1300	N	0036	0.1600	N
	ON	Ontario	0030	0.4063	N	0030	0.4177	N
#5	OR	Oregon	0034	0.0000	N	0034	0.0000	N
#4	PA	Pennsylvania	0041	0.3120	N	0041	0.2620	N
	PE	Prince Edward Island	0035	0.4688	N	0035	0.4830	N
	QC	Quebec	0036	0.4603	N	0034	0.4318	N
	RI	Rhode Island	0032	0.3000	N	0032	0.3000	N
	SK	Saskatchewan	0036	0.4262	N	0036	0.4262	N
	SC	South Carolina	0034	0.1600	N	0034	0.1600	N
	SD	South Dakota	0036	0.2200	N	0034	0.0000	N
	TN	Tennessee	0036	0.1700	N	0036	0.2000	N
#12	TX	Texas	0036	0.2000	N	0036	0.2000	N
#10	UT	Utah	0036	0.2450	N	0036	0.2450	N
#6	VT	Vermont	0044	0.2600	N	0031	0.0000	N
	VA	Virginia	0067	0.1600	N	0067	0.1600	N
	VA	Virginia	0068	0.0350	Y	0068	0.0350	Y
	WA	Washington	0036	0.2800	N	0036	0.2800	N
	WV	West Virginia	0034	0.2535	N	0034	0.2535	N
	WI	Wisconsin	0036	0.3210	N	0036	0.3210	N
	WY	Wyoming	0036	0.1400	N	0036	0.1400	N

## FOOTNOTES

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**# 3 - MISSOURI** Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**# 5 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

**# 6 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 7 - MAINE** CNG rate is per 100 standard cubic feet

**# 8 - BRITISH COLUMBIA** PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

**# 9 - IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline-powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at [taxrep@tax.state.id.us](mailto:taxrep@tax.state.id.us) or [www2.state.id.us/tax/ifta.htm](http://www2.state.id.us/tax/ifta.htm), to obtain the refund form (Form 75) or assistance in filing your claim.

**# 10 - TEXAS** Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

**# 11 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

**# 12 - TENNESSEE** CNG is 5.66 lbs per gallon.



State of Connecticut  
**DEPARTMENT OF REVENUE SERVICES**  
**RATE AND CODE TABLE Use for 1st Quarter 2004 only**

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
#11	AL Alabama	0033	0.1700	N	0033	0.1600	N
	AB Alberta	0035	0.2595	N	0035	0.2595	N
	AZ Arizona	0044	0.2600	N	0035	0.0000	N
	AR Arkansas	0035	0.2250	N	0035	0.2150	N
#8	BC British Columbia	0034	0.4325	N	0034	0.4180	N
#1	CA California	0033	0.2780	N	0033	0.0000	N
	CO Colorado	0035	0.2050	N	0035	0.2200	N
#9	CT Connecticut	0034	0.2600	N	0033	0.2500	N
	DE Delaware	0031	0.2200	N	0031	0.2300	N
	FL Florida	0035	0.2907	N	0035	0.1937	N
	GA Georgia	0033	0.1110	N	0033	0.1130	N
#7	ID Idaho	0035	0.2500	N	0033	0.0000	N
	IL Illinois	0035	0.2960	N	0035	0.2690	N
	IN Indiana	0069	0.1600	N	0069	0.1800	N
	IN Indiana	0070	0.1100	Y	0070	0.1100	Y
#2	IA Iowa	0035	0.2250	N	0035	0.2030	N
	KS Kansas	0035	0.2600	N	0035	0.2400	N
	KY Kentucky	0061	0.1200	N	0061	0.1500	N
	KY Kentucky	0062	0.0520	Y	0062	0.0220	Y
#3	LA Louisiana	0035	0.2000	N	0035	0.2000	N
	ME Maine	0030	0.2570	N	0029	0.0000	N
	MB Manitoba	0035	0.3143	N	0035	0.3316	N
	MD Maryland	0033	0.2425	N	0033	0.2350	N
#5	MA Massachusetts	0033	0.2100	N	0033	0.2100	N
	MI Michigan	0057	0.2280	N	0034	0.0000	N
	MN Minnesota	0035	0.2000	N	0035	0.2000	N
	MS Mississippi	0035	0.1800	N	0035	0.1800	N
#4	MO Missouri	0035	0.1700	N	0034	0.1700	N
	MT Montana	0035	0.2775	N	0035	0.2700	N
	NE Nebraska	0035	0.2480	N	0035	0.2480	N
	NV Nevada	0035	0.2700	N	0033	0.0000	N
#6	NB New Brunswick	0033	0.4872	N	0033	0.4180	N
	NH New Hampshire	0029	0.1800	N	0029	0.0000	N
	NJ New Jersey	0031	0.1750	N	0031	0.1450	N
	NM New Mexico	0035	0.1800	N	0033	0.0000	N
#12	NY New York	0033	0.3115	N	0033	0.3310	N
	NL Newfoundland	0033	0.4757	N	0033	0.4757	N
	NC North Carolina	0035	0.2430	N	0035	0.2430	N
	ND North Dakota	0035	0.2100	N	0035	0.2100	N
#10	NS Nova Scotia	0033	0.4440	N	0034	0.4469	N
	OH Ohio	0069	0.2400	N	0069	0.2400	N
	OH Ohio	0070	0.0300	Y	0070	0.0300	Y
	OK Oklahoma	0035	0.1300	N	0035	0.1600	N
#8	ON Ontario	0029	0.4123	N	0029	0.4238	N
	OR Oregon	0033	0.0000	N	0033	0.0000	N
	PA Pennsylvania	0040	0.3120	N	0040	0.2620	N
	PE Prince Edward Island	0034	0.3892	N	0034	0.4036	N
#6	QC Quebec	0035	0.4671	N	0033	0.4382	N
	RI Rhode Island	0031	0.3000	N	0031	0.3000	N
	SK Saskatchewan	0035	0.4325	N	0035	0.4325	N
	SC South Carolina	0033	0.1600	N	0033	0.1600	N
#12	SD South Dakota	0035	0.2200	N	0033	0.0000	N
	TN Tennessee	0035	0.1700	N	0035	0.2000	N
	TX Texas	0035	0.2000	N	0035	0.2000	N
	UT Utah	0035	0.2450	N	0035	0.2450	N
#6	VT Vermont	0043	0.2600	N	0030	0.0000	N
	VA Virginia	0065	0.1600	N	0065	0.1600	N
	VA Virginia	0066	0.0350	Y	0066	0.0350	Y
	WA Washington	0035	0.2800	N	0035	0.2800	N
#6	WV West Virginia	0033	0.2535	N	0033	0.2535	N
	WI Wisconsin	0035	0.3150	N	0035	0.3150	N
	WY Wyoming	0035	0.1400	N	0035	0.1400	N

## **FOOTNOTES FOR 1st QUARTER 2004**

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**#3 Missouri** Reporting is not required for Propane &/or Natural Gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

**# 5 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

**# 6 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 7 - MAINE** CNG rate is per 100 standard cubic feet

**# 8 - BRITISH COLUMBIA** PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

**# 9 - IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund,

**# 10 - TEXAS** Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

**# 11 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

**# 12 - TENNESSEE** CNG is 5.66 lbs per gallon.



*State of Connecticut*  
**DEPARTMENT OF REVENUE SERVICES**  
**RATE AND CODE TABLE Use for 4th Quarter 2003 only**

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0034	0.2494	N	0034	0.2494	N
	AL Alabama	0032	0.1700	N	0032	0.1600	N
#11	AR Arkansas	0034	0.2250	N	0034	0.2150	N
#12	AZ Arizona	0043	0.2600	N	0034	0.0000	N
#9	BC British Columbia	0033	0.4157	N	0033	0.4018	N
#1	CA California	0032	0.2630	N	0032	0.0000	N
	CO Colorado	0034	0.2050	N	0034	0.2200	N
	CT Connecticut	0033	0.2600	N	0032	0.2500	N
	DE Delaware	0030	0.2200	N	0030	0.2300	N
	FL Florida	0034	0.2877	N	0034	0.1917	N
	GA Georgia	0032	0.1131	N	0032	0.1131	N
	IA Iowa	0034	0.2250	N	0034	0.2030	N
#10	ID Idaho	0034	0.2500	N	0032	0.0000	N
	IL Illinois	0034	0.2870	N	0034	0.2580	N
	IN Indiana	0067	0.1600	N	0067	0.1800	N
	IN Indiana	0068	0.1100	Y	0068	0.1100	Y
	KS Kansas	0034	0.2600	N	0034	0.2400	N
	KY Kentucky	0059	0.1200	N	0059	0.1500	N
	KY Kentucky	0060	0.0520	Y	0060	0.0220	Y
	LA Louisiana	0034	0.2000	N	0034	0.2000	N
	MA Massachusetts	0032	0.2100	N	0032	0.2100	N
	MB Manitoba	0034	0.3020	N	0034	0.3187	N
	MD Maryland	0032	0.2425	N	0032	0.2350	N
#8	ME Maine	0029	0.2570	N	0028	0.0000	N
	MI Michigan	0056	0.2250	N	0033	0.0000	N
#1	MN Minnesota	0034	0.2000	N	0034	0.2000	N
#3	MO Missouri	0034	0.1700	N	0033	0.1700	N
#2	MS Mississippi	0034	0.1800	N	0034	0.1800	N
	MT Montana	0034	0.2775	N	0034	0.2700	N
	NB New Brunswick	0032	0.4683	N	0032	0.4018	N
	NC North Carolina	0034	0.2420	N	0034	0.2420	N
	ND North Dakota	0034	0.2100	N	0034	0.2100	N
	NE Nebraska	0034	0.2460	N	0034	0.2460	N
	NL Newfoundland	0032	0.4572	N	0032	0.4572	N
	NH New Hampshire	0028	0.1800	N	0028	0.0000	N
	NJ New Jersey	0030	0.1750	N	0030	0.1450	N
	NM New Mexico	0034	0.1800	N	0032	0.0000	N
	NS Nova Scotia	0032	0.4267	N	0033	0.4295	N
	NV Nevada	0034	0.2700	N	0032	0.0000	N
	NY New York	0032	0.3015	N	0032	0.3150	N
	OH Ohio	0067	0.2400	N	0067	0.2400	N
	OH Ohio	0068	0.0300	Y	0068	0.0300	Y
	OK Oklahoma	0034	0.1300	N	0034	0.1600	N
#6	ON Ontario	0028	0.3963	N	0028	0.4073	N
	OR Oregon	0032	0.0000	N	0032	0.0000	N
#4	PA Pennsylvania	0039	0.3080	N	0039	0.2590	N
	PE Prince Edward Island	0033	0.3741	N	0033	0.3879	N
	QC Quebec	0034	0.4489	N	0032	0.4212	N
#5	RI Rhode Island	0030	0.3000	N	0030	0.3000	N
	SC South Carolina	0032	0.1600	N	0032	0.1600	N
	SD South Dakota	0034	0.2200	N	0032	0.0000	N
	SK Saskatchewan	0034	0.4157	N	0034	0.4157	N
	TN Tennessee	0034	0.1700	N	0034	0.2000	N
#11	TX Texas	0034	0.2000	N	0034	0.2000	N
#7	UT Utah	0034	0.2450	N	0034	0.2450	N
	VA Virginia	0064	0.0350	Y	0064	0.0350	Y
	VA Virginia	0063	0.1600	N	0063	0.1600	N
	VT Vermont	0042	0.2600	N	0029	0.0000	N
	WA Washington	0034	0.2800	N	0034	0.2800	N
	WI Wisconsin	0034	0.3150	N	0034	0.3150	N
	WV West Virginia	0032	0.2535	N	0032	0.2535	N
	WY Wyoming	0034	0.1400	N	0034	0.1400	N

## **FOOTNOTES FOR 4TH QUARTER 2003**

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**#3 Missouri** Reporting is not required for Propane &/or Natural Gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

**# 5 - RHODE ISLAND** Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

**# 6 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

**# 7 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 8 - MAINE** CNG rate is per 100 standard cubic feet

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**# 10 - IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at [taxrep@tax.state.id.us](mailto:taxrep@tax.state.id.us) or [www2.state.id.us/tax/ifta.htm](http://www2.state.id.us/tax/ifta.htm), to obtain the refund form (Form 75) or assistance in filing your claim.

**# 11 - TEXAS** Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts. Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

**# 12 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.